

Property Tax - Opinion - Notification Requirement

From: Hyman, Dale [IDR]

Sent: Thursday, May 10, 2007 3:19 PM

To: IA-County-Assessors

Cc: IDR-PAAB

Subject: another notification requirement

Dear Assessors:

Duane Zenk reminded me this morning about the notification requirements on requested reductions of \$100,000 or more to the Property Assessment Appeal Board. This is a broad notification requirement that could take some planning. The Department thinks that all taxing districts that are impacted by the appeal should be notified. If you have a question concerning what constitutes a local tax district we suggest you contact your County Attorney. The pertinent part of the 2007 Code of Iowa is bolded.

441.37A APPEAL OF PROTEST TO PROPERTY ASSESSMENT APPEAL BOARD.

1. For the assessment year beginning January 1, 2007, and all subsequent assessment years, appeals may be taken from the action of the board of review with reference to protests of assessment, valuation, or application of an equalization order to the property assessment appeal board created in section 421.1A. However, a property owner or aggrieved taxpayer or an appellant described in section 441.42 may bypass the property assessment appeal board and appeal the decision of the local board of review to the district court pursuant to section 441.38. For an appeal to the property assessment appeal board to be valid, written notice must be filed by the party appealing the decision with the secretary of the property assessment appeal board within twenty days after the date the board of review's letter of disposition of the appeal is postmarked to the party making the protest. The written notice of appeal shall include a petition setting forth the basis of the appeal and the relief sought. No new grounds in addition to those set out in the protest to the local board of review as provided in section 441.37 can be pleaded, but additional evidence to sustain those grounds may be introduced. The assessor shall have the same right to appeal to the assessment appeal board as an individual taxpayer, public body, or other public officer as provided in section 441.42. Filing of the written notice of appeal and petition with the secretary of the property assessment appeal board shall preserve all rights of appeal of the appellant, except as otherwise provided in subsection
2. A copy of the appellant's written notice of appeal and petition shall be mailed by the secretary of the property assessment appeal board to the local board of

review whose decision is being appealed. **In all cases where a change in assessed valuation of one hundred thousand dollars or more is petitioned for, the local board of review shall mail a copy of the written notice of appeal and petition to all affected taxing districts as shown on the last available tax list.**

Sincerely,

Dale Hyman, Administrator
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